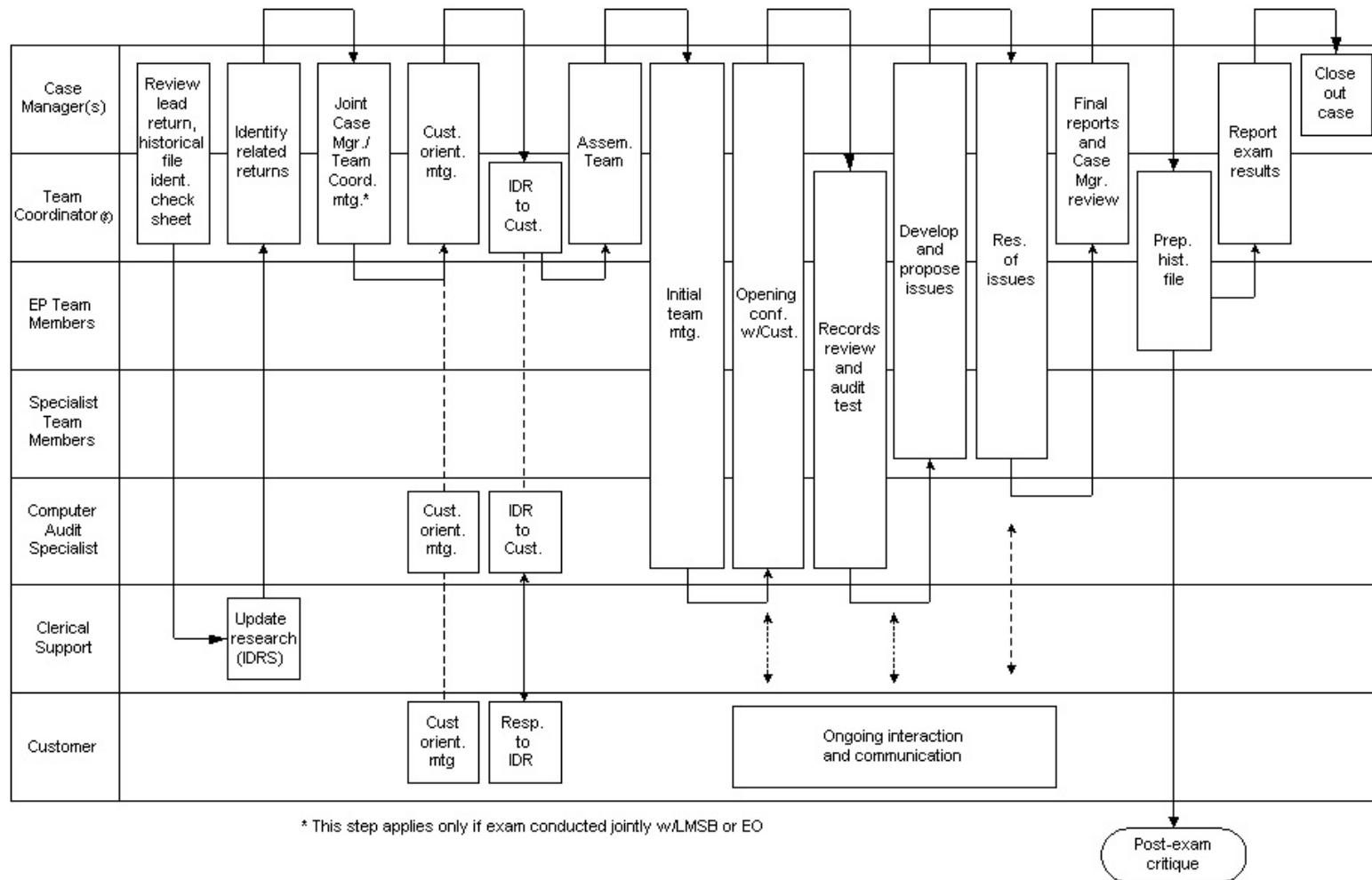


EP Team Audit Examination Process



DETAILED DESCRIPTION OF THE EP TEAM AUDIT BROAD -- SCOPE EXAMINATION PROCESS

STEP	DESCRIPTION
1	Case Manager(s) / Team Coordinator(s) review lead return, historical file and identification criteria check sheet
2	Clerical Support conducts IDRS research to obtain latest information about Customer
3	Case Manager(s) / Team Coordinator(s) identify related returns or plans and determine which to examine
4	In the case of a joint examination with LMSB or EO, EP Team Audit (EPTA) Case Manager/Team Coordinator and LMSB or EO Case Manager / Team Coordinator meet to coordinate examination
5	Case Manager(s) / Team Coordinator(s) / CAS conduct orientation meeting(s) with Customer; in the case of a joint examination, EP and LMSB or EO hold joint orientation if possible
6	Team Coordinator(s) / CAS issue initial IDR(s) to Customer; in the case of a joint examination, EPTA Team Coordinator provides copy of EPTA IDR to LMSB or EO Team Coordinator upon request
7	Customer responds to initial IDR(s); in the case of a joint examination, EP and LMSB or EO share material provided by Customer where applicable
8	Case Manager(s) / Team Coordinator(s) identify specialists and assemble examination team(s)
9	Case Manager(s) / Team Coordinator(s) / Team Members / CAS conduct initial team meeting(s); in the case of a joint examination, EPTA representatives attend LMSB or EO meeting and vice versa
10	Case Manager(s) / Team Coordinator(s) / Team Members / CAS hold opening conference(s) with Customer; in the case of a joint examination, EP and LMSB or EO hold joint conference if possible
11	Team Coordinator(s) / Team Member(s) / CAS conduct records review and audit tests; in the case of a joint examination, EPTA Team Coordinator keeps LMSB or EO Team Coordinator informed of progress / results and provides copies of all documents issued by EPTA team; EPTA team maintains ongoing communication with Customer

Note: Plural form – e.g., Case Manager(s) – applies in the case of an examination conducted jointly with LMSB or EO

DETAILED DESCRIPTION OF THE EP TEAM AUDIT BROAD -- SCOPE EXAMINATION PROCESS

STEP	DESCRIPTION
12	Case Manager(s) / Team Coordinator(s) / Team Members develop and propose issues; in the case of a joint examination, EPTA Team Coordinator keeps LMSB or EO Team Coordinator informed of issues to ensure coordination of any joint / overlapping issues; EPTA team maintains ongoing communication with Customer
13	Case Manager(s) / Team Coordinator(s) / Team Members propose resolution of issues and present to Customer; in the case of joint examination, Team Coordinators coordinate resolution of any joint or overlapping issues
14	Case Manager(s) / Team Coordinator(s) prepare final reports with Team Member input and Case Manager(s) conduct review; in the case of a joint examination, EPTA Case Manager will prepare EPTA reports, conduct review of EPTA issues and forward copies of final EPTA reports to LMSB or EO Case manager, but will forward reports on LMSB or EO issues to LMSB or EO Case Manager for review
15	Team Coordinator(s) / Team Members prepare historical file and discard outdated material
16	EPTA Case Manager / Team Coordinator forward results of examination through Area Manager to EPTA National Coordinator
17	EPTA Case Manager submits case closing information to EP Examination Programs & Review for AIMS update

Note: Plural form – e.g., Case Manager(s) – applies in the case of an examination conducted jointly with LMSB or EO